

OFFICIAL GAZETTE



GOVERNMENT OF GOA

EXTRAORDINARY

GOVERNMENT OF GOA

Department of Transport

Notification

5/22/98-Mines/310

The following draft rules namely the Goa Rural Improvement and Welfare Cess Rules 2001, which the Government of Goa proposes to make in exercise of the powers conferred by section 5 and 8 of the Goa Rural Improvement and Welfare Cess Act, 2000 (Goa Act 29 of 2000), (hereinafter called the "said Act") and all other powers enabling it in this behalf, are hereby pre-published as required by sub-section (1) of section 8 of the said Act for information of all persons likely to be affected thereby and notice is hereby given that the said draft rules will be taken into consideration by the Government on the expiry of a period of 15 days from the date of publication of this notification in the Official Gazette.

All objections or suggestions on the said draft rules may be forwarded to the Director of Transport and Ex-Officio Joint Secretary to the Government, Junta House, Panaji, Goa, before the expiry of the said period of 15 days from the date of publication of this notification in the Official Gazette.

The Goa Rural Improvement and Welfare Cess Rules, 2001.

In exercise of the powers conferred by section 5 and 8 of the Goa Rural Improvement and Welfare Cess Act, 2000 (Goa Act 29 of 2000), the Government of Goa hereby makes the following rules, namely:-

1. *Short title and commencement.*—(1) These rules may be called the Goa Rural Improvement and Welfare Cess Rules, 2001.

(2) They shall come into force on such date as the Government may, by notification in the Official Gazette, appoint.

2. *Definitions.*— In these rules, unless the context otherwise requires,—

(a) 'Act' means the Goa Rural Improvement and Welfare Cess Act, 2000 (Goa Act 29 of 2000);

(b) "Advisory Committee" means the Advisory Committee Constituted under section 5 of the Act;

(c) "Assessing Officer" means the Assistant Director of Transport attached to the Enforcement Wing of the Directorate of Transport and any other Officer appointed by the Government for assessment of cess under the Act;

(d) "Form" means the form appended to these rules;

(e) "Revisional Authority" means the Government of Goa or such other authority as the Government may appoint;

(f) "State" means the State of Goa;

(g) Words and expression used in these rules but not defined shall have the same meaning as assigned to them in the Act.

3. *Assessment and Collection of Cess.*—(1) The Cess payable under the Act shall be assessed and collected, in the case of materials/items extracted or generated within the State, at the

point of its extraction/generation/starting, as the case may be, for transportation. In any other case, the cess shall be assessed and collected at the entry point in the State or such other point, as may be notified by the Government.

(2) The cess should be paid either to the person authorised by the Government against receipt in Form I hereto or deposited in the State Bank of India at Government Treasury by challan in Form T. R. 6, under the Head of Account "0045— Other Taxes and Duties on Commodities and Services, 112—Receipts from cesses under Other Acts".

(3) Every person driving the vehicle for transporting the material on which the cess has been paid should carry the receipted copy or challan and should be presented to authorised officers of the Transport Department or Police, on demand.

(4) In case of persons who are engaged in continuous transportation of material, such persons should make lumpsum payment in advance and submit the account of payment of cess in Form II hereto, on weekly basis, to the Assistant Director of Transport of the Enforcement Wing concerned. Such persons should obtain prior authorisation for such payment from the concerned Assistant Director of Transport in Form III hereto.

4. *Cost of collection of cess.*— The cost of collection of cess shall includ.—

(i) proportionate cost of expenditure on staff;

(ii) cost of advertisement for advertising to public and such other incidental matters;

(iii) cost of purchase of vehicles and its maintenance cost including fuel;

(iv) any other cost in connection with the enforcement of the Act and rules framed thereunder:

Provided that pending determination of the cost for the first two years, the ad hoc-cost shall be 2% of the collection.

5. *Manner in which amount of cess shall be applied.*— The manner in which the amount of cess shall be applied, shall be as recommended by the Advisory Committee and accepted by the Government, from time to time.

6. *Composition of Advisory Committee, term of office, etc.*— (1) The Advisory Committee shall

consist of nine members in addition to the Chairman to be appointed by the Government and the Director of Transport who shall be ex-officio Member Secretary to the Committee.

(2) The term of office of the members of the Advisory Committee shall be three years.

(3) Non-official members of the Advisory Committee shall be entitled for travelling allowances/dearness allowances as applicable to Grade I officer of the Government.

7. *Conduct of business by the Advisory Committee.*— (1) The Member Secretary of the Advisory Committee shall convene the meeting in consultation with the Chairman of the Advisory Committee.

(2) The agenda points of the meeting of the Advisory Committee shall be those as received from the members and from the Government, if any.

(3) Every decision of the meeting of the Advisory Committee shall be by voting of majority of members.

(4) The Advisory Committee shall meet at least once in every six months, at such place as may be decided by the Chairman.

(5) One third of the total members shall form the quorum for the meeting of the Advisory Committee.

8. *Manner in which members of the Advisory Committee shall be chosen.*— Three members each shall be chosen by the Government from the list as at Annexure I, Annexure II and Annexure III, hereto.

9. *Information to be furnished by owner of carrier.*— Every owner of carrier shall within 10 days from the date of transportation of material or date of payment of cess, as the case may be, forward to the Assessing Officer information in Form IV hereto.

10. *Manner of making application for revision of Order of assessing Officer.*— (1) Any person aggrieved by the order of the assessing Officer may make an application to the Revisional Authority within 30 days from the date of communication of the order to him.

(2) Such revision application shall be accompanied by challan for payment of Rs. 100/- or court fee of equal amount.

(3) The Revisional Authority shall hear the aggrieved party and dispose off the application within 30 days of its receipt.

ANNEXURE I

- (1) Director of Industries and Mines.
- (2) Director, Science, Technology and Environment.
- (3) The Chief Engineer, P. W. D.
- (4) Director of Panchayat.
- (5) Superintendent of Police.
- (6) Member Secretary, Goa Pollution Control Board.
- (7) Director of Health Services.

ANNEXURE II

- (1) Representative of Goa Mineral Ore Association.
- (2) Representative of Goa Chamber of Commerce and Industries.
- (3) Representative of Corporation of Industries.
- (4) Representative of Trade Owners Association.
- (5) Representative of Barge Owners Association.
- (6) Representative of Pick-up Owners Association.
- (7) Representative of Konkan Railway.
- (8) Representative of South Central Railways.

ANNEXURE III

- (1) Chairman, North Zilla Panchayat.
- (2) Chairman, South Zilla Panchayat.
- (3) One member to be chosen from the members of Zilla Panchayat by the Government.

FORM I

[(See rule 3(2))]

Receipt for payment of cess

- (1) Name and Address of the owner:
 - (2) Registration No. of the vehicle:
- | Type | Quantity | Rate | Amount of cess payable |
|------|----------|------|------------------------|
| | | | |
- (3) Type and quantity of material and amount of cess payable:
 - (4) Transportation from
(place of loading) to (place of unloading)
 - (5) Amount of cess received Rs. (Rupees)
(in words)

(Seal)

Place: Signature
of Authorised person (Name & Designation)

Date:

FORM II

[(See rule 3(4))]

Account of payment of cess

Account of payment for week ending

- (1) Name and Address of the owner:
- (2) Registration No. of vehicle:
- (3) Type and Quantity of materials transported. (1) (2) (3)
- (4) Place from/to transported From to
- (5) Amount of cess payable
- (6) Amount of cess paid
- (7) No. and date of receipted challan under which the payment is made and attached to this form in proof of payment

Declaration

I, Shri of M/s solemnly declare that the above statements are true to the best of my knowledge and belief.

Place:

Date:

Signature of owner

FORM III

[(See rule 3 (4))]

Authorisation for payment of cess in lumpsum

Whereas Shri/M/s. has applied for lumpsum payment of cess on weekly basis; Said Shri/M/s. is hereby authorised for such payment and directed to submit the Account of payment of cess in Form II.

appended to the Goa Rule Improvement and Welfare
 Cess Rules, 2001.

(3) Details of material
 transported.

Date Type of materials Quantity

Seal

Place: Signature

Designation:

Date:

(4) Details of cess paid.

Receipt/ challan No.	Date of payment	Amount paid
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FORM IV

(See rule 9)

Place: Signature of owner of carrier.

Date:

Information to be furnished by owner of carrier

(1) Name and Address
 of owner of carrier

(2) Registration No.
 of Vehicle.

By order and in the name of the Governor of
 Goa.

W. V. Ramana Murthy, Ex-Officio Joint
 Secretary and the Director of Transport.

Panaji, 5th March, 2001.